Part B: AUDIT REPORT under ISAE 3000 and ISSA 5000

## Template 1: Assurance Report under ISAE 3000 (Revised)

1. Title and Addressee

2. Subject Matter

3. Management’s Responsibility

4. Auditor’s Responsibility

5. Procedures Performed

6. Conclusion

## Template 2: Assurance Report under ISSA 5000

1. Title and Addressee

2. Subject Matter

3. Management’s Responsibility

4. Auditor’s Responsibility

5. Procedures Performed

6. Conclusion